

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA**

**FINANCIAL STATEMENTS
DECEMBER 31, 2014**

***DUCOTE & COMPANY
Certified Public Accountants
219 North Washington Street
P. O. Box 309
Marksville, LA 71351***

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2014**

Table of Contents	Page No.
Accountants' Compilation Report	1
General Purpose Financial Statements	2
Combined Balance Sheet- All Governmental Fund Types And Account Groups	3
Statement of Revenues, Expenditures and Changes In Fund Balance – Budget (GAAP Basis) and actual – General Fund	4
Supplementary Information	5
Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer	6

ACCOUNTANTS' COMPILATION REPORT

Dr. L.J. Mayeux
Avoyelles Parish Coroner's Office
Marksville, Louisiana

We have compiled the accompanying financial statements of the governmental activities of the Avoyelles Parish Coroner's Office, a component unit of the Avoyelles Parish Police Jury, as of and for the year ended December 31, 2014, which collectively comprise the Avoyelles Parish Coroner's Office's basic financial statements. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

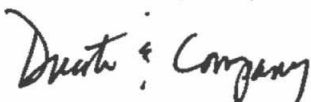
The management of the Avoyelles Parish Coroner's Office, is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintain internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Avoyelles Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Entity's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Avoyelles Parish Coroner's Office did not adopt the provisions of Governmental Accounting Standards Board Statement No. 34 for the year ended December 31, 2014. The effects of this departure from generally accepted accounting principles have not been determined.

We are not independent with respect to the Avoyelles Parish Coroner's Office as of and for the year ended December 31, 2014, because we performed certain accounting services that impaired our independence.



DUCOTE & COMPANY
Certified Public Accountants
June 8, 2015

GENERAL PURPOSE FINANCIAL STATEMENTS

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Combined Balance Sheet -
All Governmental Fund Types and Account Groups
December 31, 2014

	<u>Governmental Fund</u>	<u>Account Group</u>	<u>Totals (Memorandum Only)</u>
	<u>General Fund</u>	<u>General Fixed Assets</u>	
ASSETS			
Cash	\$14,981	\$0	\$14,981
Accounts receivable	7,892	-	7,892
Equipment	<u>-</u>	<u>2,050</u>	<u>2,050</u>
TOTAL ASSETS	<u><u>\$22,873</u></u>	<u><u>\$2,050</u></u>	<u><u>\$24,923</u></u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Accounts payable	\$608	\$0	\$608
Payroll taxes payable	<u>3,132</u>	<u>-</u>	<u>3,132</u>
Total liabilities	<u>3,740</u>	<u>-</u>	<u>3,740</u>
Equity:			
Investments in general fixed assets	-	2,050	2,050
Fund balance - unreserved, undesignated	<u>19,132</u>	<u>-</u>	<u>19,132</u>
Total equity	<u>19,132</u>	<u>2,050</u>	<u>21,182</u>
TOTAL LIABILITIES AND EQUITY	<u><u>\$22,873</u></u>	<u><u>\$2,050</u></u>	<u><u>\$24,923</u></u>

See accountants' compilation report.

Avoyelles Parish Coroner's Office
Marksville, Louisiana
Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
All Governmental Fund Types - General Fund
Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
Revenues:			
Avoyelles Parish Police Jury	\$93,556	\$93,651	\$95
Expenditures:			
Salaries	61,200	61,200	-
Bank charges	-	12	(12)
Continuing education	300	648	(348)
Dues and subscriptions	750	1,500	(750)
Legal and accounting	2,970	2,960	10
Postage	276	98	178
Rent	7,200	7,200	-
Repairs and maintenance	600	-	600
Retirement contributions	6,240	4,440	1,800
Security	504	764	(260)
Supplies	804	1,153	(349)
Payroll taxes	-	4,683	(4,683)
Taxes - Property	4,504	-	4,504
Telephone	4,788	3,970	818
Utilities	3,420	3,459	(39)
Total expenditures	93,556	92,087	(1,469)
Excess (deficiency) of revenues over expenditures	(0)	1,564	1,564
Fund balance, beginning	<u>17,569</u>	<u>17,569</u>	<u>-</u>
Fund balance, ending	<u>\$17,568</u>	<u>\$19,133</u>	<u>\$1,564</u>

See accountants' compilation report.

SUPPLEMENTARY INFORMATION

**AVOYELLES PARISH CORONER'S OFFICE
MARKSVILLE, LOUISIANA
As of and for the Year Ended December 31, 2014**

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

Year Ended December 31, 2014

Agency Head Name: Dr. L.J. Mayeux

Purpose	Amount
Salary	\$0
Benefits-insurance	\$0
Benefits-retirement	\$0
Benefits-<list any other here>	\$0
Car allowance	\$0
Vehicle provided by government	\$0
Per diem	\$0
Reimbursements	\$0
Travel	\$0
Registration fees	\$0
Conference travel	\$0
Continuing professional education fees	\$0
Housing	\$0
Unvouchered expenses*	\$0
Special meals	\$0
Cell Phone	\$840

*an example of an unvouchered expense would be a travel advance

Dr. L.J. Mayeux served as the agency head for the entire year of 2014.